

**United States Bankruptcy Court**  
**District of Nebraska**

In re Professional Veterinary Products, Ltd.

Debtor(s)

Case No.

Chapter

11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Agri Laboratories Ltd PO Box 802278 Kansas City, MO 64180-2278	Agri Laboratories Ltd PO Box 802278 Kansas City, MO 64180-2278	Inventory		567,801.57
Bayer Corporation Attn: Beth Houser PO Box 121026 Dallas, TX 75312-1026	Beth Houser Bayer Corporation PO Box 121026 Dallas, TX 75312-1026 800-255-6517	Trade		176,575.34
Bimeda Animal Health Inc Attn: Marianne Anderson One Tower Lane Suite 2250 Oakbrook Terrace, IL 60181	Marianne Anderson Bimeda Animal Health Inc One Tower Lane Suite 2250 Oakbrook Terrace, IL 60181 630-928-0361	Inventory		203,647.56
Boehringer Ingelheim Vetmedica Attn: Jenny Sales PO Box 5849 Carol Stream, IL 60197-5849	Jenny Sales Boehringer Ingelheim Vetmedica PO Box 5849 Carol Stream, IL 60197-5849 800-325-9167	Trade		2,179,703.23
Central Life Sciences/Vet Product Labs PO Box 4336 Saint Louis, MO 63150-4336	Central Life Sciences/Vet Product Labs PO Box 4336 Saint Louis, MO 63150-4336	Inventory		165,879.15
Ceva Animal Health Inc Dept LA 23102 Pasadena, CA 91185-3102	Ceva Animal Health Inc Dept LA 23102 Pasadena, CA 91185-3102	Inventory		179,760.42
Idexx Distribution Corporation Attn: Louise Douglas PO Box 101327 Atlanta, GA 30392-1327	Louise Douglas Idexx Distribution Corporation PO Box 101327 Atlanta, GA 30392-1327 207-856-0300	Trade		1,444,037.10
Intervet Inc / Schering Plough Attn: Mike Marino PO Box 198428 Atlanta, GA 30384-8428	Mike Marino Intervet Inc PO Box 198428 Atlanta, GA 30384-8428 800-521-5767	Trade		1,840,645.64

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Jorgensen Laboratories Inc Attn: Cindy Alexander 1450 N Van Buren Ave Loveland, CO 80538	Cindy Alexander Jorgensen Laboratories Inc 1450 N Van Buren Ave Loveland, CO 80538 800-525-5614	Trade		271,779.01
Kendall/Covidien Attn: Missy Silver Department 00 10318 Palatine, IL 60055-0318	Missy Silver Kendall/Covidien Department 00 10318 Palatine, IL 60055-0318 800-962-9888	Trade		426,490.02
Lionel Reilly 20620 Corral Road Elkhorn, NE 68022	Lionel Reilly Lionel Reilly 20620 Corral Road Elkhorn, NE 68022	SERP		3,276,535.86
Merial Limited Attn: Carole Stoddard PO Box 409546 Atlanta, GA 30384-9546	Carole Stoddard Merial Limited PO Box 409546 Atlanta, GA 30384-9546 888-637-4251	Trade		751,473.13
Neogen Corporation Attn: Greg Hardin 25154 Network Place Chicago, IL 60673	Greg Hardin Neogen Corporation 25154 Network Place Chicago, IL 60673 800-525-2022	Trade		211,891.12
Norbrook Labs Station Works Newry NI BT35 6JP	Norbrook Labs Station Works Newry NI BT35 6JP 0114-42830258215	Trade		179,923.73
Novartis Animal Health US Inc Attn: Nancy White PO Box 402925 Atlanta, GA 30384-2925	Nancy White Novartis Animal Health US Inc PO Box 402925 Atlanta, GA 30384-2925 800-843-3386	Trade		964,932.29
Nutra-Blend LLC Attn: Mike Osborne PO Box 202619 Dallas, TX 75320	Mike Osborne Nutra-Blend LLC PO Box 202619 Dallas, TX 75320 417-451-6111	Trade		249,538.37
Pfizer Attn: David Hall PO Box 747029 Pittsburgh, PA 15274-7029	David Hall Pfizer PO Box 747029 Pittsburgh, PA 15274-7029 800-733-5500	Trade		9,210,189.24
Top Rx Inc Attn: Rita Fernandez PO Box 1844 Dept T-5 Memphis, TN 38101-1844	Rita Fernandez Top Rx Inc PO Box 1844 Dept T-5 Memphis, TN 38101-1844 800-542-8677	Trade		217,395.53

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Virbac Corp Attn: Patti Rucas PO Box 731119 Dallas, TX 75373-1119	Patti Rucas Virbac Corp PO Box 731119 Dallas, TX 75373-1119 800-338-3659	Trade		376,493.12
West-Ward Pharmaceutical Corp Attn: Michael Raya PO Box 841888 Dallas, TX 75284-1888	Michael Raya West-Ward Pharmaceutical Corp PO Box 841888 Dallas, TX 75284-1888 800-631-2174	Trade		165,778.68

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President and Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date August 20, 2010Signature /s/ Stephen J. Price**Stephen J. Price****President and Chief Executive Officer**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.